THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION No. 27100 OF 2005

21-12-2005

Between:

M/s.Jasti Venkateshwara Rao

……Petitioner

And

The Commercial Tax Officer, South Circle, Vijayanagaram & Others.

……..Respondents

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION No. 27100 OF 2005

ORDER : (Per Hon'ble Sri Bilal Nazki, J)

Heard learned counsel for the parties and with their consent, the writ petition is being disposed of at this stage.

The petitioner has filed an appeal before the appellate authority against certain demands. The pre-requisite for filing an appeal was a deposit of 12.5% of the disputed tax and also payment of admitted tax. According to the impugned order passed on 24-06-2005, several opportunities were given to the petitioner to pay the admitted tax, but he did not pay it till 24-06-2005 when the impugned order was passed. It is submitted by the petitioner that the disputed tax was deposited by him on 09-12-2005 and he could not deposit it earlier as he was sick.

In some of the earlier cases, we have directed the learned appellate authority to entertain the appeals after ensuring that the conditions precedent for entertaining the appeals have been complied with. Following same orders dated 15-03-2005 and 22-06-2005, which were passed by this Court in Writ Petition Nos.3941 and 13237 of 2005 respectively, we direct that the appeal of the petitioner be taken on board by the appellate authority after ensuring that the admitted tax has been paid and also an amount equivalent to 12.5% of the disputed tax has been deposited.

With these directions, the writ petition is disposed of.

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(BILAL NAZKI, J)

21st December 2005

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(S.ANANDA REDDY, J)

ajr